

REPORT

Of the Committee of Ways and Means, on the petition of Joseph Thorn accompanied with a bill for his relief.

JANUARY 14, 1818.

The Committee of Ways and Means, to whom was referred the petition of Joseph Thorn,

REPORT:

That it appears from the documents which accompany this report, and which have been submitted to the examination of the Comptroller, that the petitioner, in October, 1815, shipped in New York a considerable quantity of merchandise, for the city of New Orleans, on board of a brig called the *Eliza*. If this vessel had reached her port of destination her cargo would have been subject to no duties, but she was wrecked on the Bahama Banks, and the part of her cargo which was saved was sold to ascertain the salvage. The petitioner purchased a considerable amount of these goods, and again shipped them for New Orleans. It appears that the original packages had been changed, and the collector at New Orleans, upon their arrival, insisted upon the payment of the duties, which amounted to upwards of \$ 5,000.

The difficulty in this case appears to be that of identifying merchandise, when the original packages have been changed. The committee think it probable that the petitioner may be able to afford satisfactory proof that the goods landed at New Orleans were the same which had been shipped at New York, and upon this proof they consider him in justice entitled to the repayment of the duty, the exaction of which is represented as the more unreasonable, as a part of the cargo was American manufacture. The fact, however, can be more strictly examined in the Treasury Department than by a committee, and the bill which accompanies this report provides that the duties shall be repaid, upon proof being given, to the satisfaction of the Secretary of the Treasury, that the goods had been shipped at New York.

